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The method of making a steel sheet product according to Claim 26 wherein said step of tempering at least one portion of the at least a portion of the steel sheet product occurs during said step of machining the at least one mild area in the steel sheet product. --

## REMARKS

This Preliminary Amendment is being submitted in order to place the claims of the present application in better order for examination. Claims 1, 2 and 4-10 have been cancelled herein, without prejudice, and Claims 11-27 are newly presented herein. Applicant reserves the right to reintroduce any of the material which has been deleted herein.

## Summary and Conclusion:

It is submitted that Applicant has provided a new and unique method of producing a sheet steel product such as a reinforcement element in a larger structure. It is submitted that the claims, as now presented, are fully distinguishable over the prior art. Therefore, it is requested that a Notice of Allowance be issued at an early date.

Respectfully submitted,

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